

Dear Shareholder,

We forward herewith the un-audited financial statements of the company for the 1st Quarter ended on July to September 30, 2015 as per Rule 13 of the Securities & Exchange Rule, 1987 amended to date.



Mahmudul Hoque
Managing Director




1st QUARTER REPORT-2015

For the 1st Quarter ended September 30, 2015
(Un-audited)

ANLIMA YARN DYEING LIMITED
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Dhaka-1000, Bangladesh
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ANLIMA YARN DYEING LIMITED
BALANCE SHEET
As on September 30, 2015 (1st Quarter)

	<u>30-09-2015</u>	<u>30-06-2015</u>
ASSETS		
Non-Current Assets	338,061,774	343,002,724
Property, Plant and Equipment - Net Book Value	336,916,960	341,857,910
Security Deposits	1,144,814	1,144,814
Current Assets	105,142,722	93,904,343
Inventories	38,123,187	42,331,408
Advance, Deposits & Receivables	59,822,057	50,094,371
Cash and Cash Equivalents	7,197,478	1,478,564
TOTAL ASSETS	Tk. 443,204,496	436,907,067
EQUITY AND LIABILITIES		
Shareholders' Equity	218,714,701	216,230,790
Issued Share Capital	178,678,000	178,678,000
General Reserve	8,162,461	8,162,461
Dividend Equalization Reserve	2,802,178	2,802,178
Accumulated Profit (as per the Statement of Changes in Equity)	29,072,062	26,588,151
Non-Current Liabilities	-	898,202
Term Loan	-	898,202
Current Liabilities and Provisions	224,489,795	219,778,075
Short Term Loan	185,648,827	180,693,518
Liabilities for Expenses	10,509,368	10,808,664
Liabilities for Other Finance	28,331,600	28,275,893
TOTAL EQUITY AND LIABILITIES	Tk. 443,204,496	436,907,067
Net Asset Value per share	Tk. 12.24	12.10


Hubbun Nahar Hoque
Chairperson


Mahmudul Hoque
Managing Director



M. Abul Kalam Mazumdar
Chief Financial Officer


Abul Bashar
Director


M. Jahangir Alam
Company Secretary


ANLIMA YARN DYEING LIMITED
PROFIT AND LOSS ACCOUNT
For the 1st Quarter ended September 30, 2015 (Un-audited)

	1st July, 2015 to 30th Sep, 2015	1st July, 2014 to 30th Sep, 2014
	<u>Tk.</u>	<u>Tk.</u>
NET SALES REVENUE	48,732,622	52,499,484
Cost of Sales	<u>40,297,088</u>	<u>41,876,638</u>
GROSS PROFIT	8,435,534	10,622,846
OPERATING EXPENSES	4,826,910	4,117,246
Administrative Expenses	3,992,684	3,530,600
Marketing Expenses	834,226	586,646
PROFIT FROM OPERATION	3,608,624	6,505,600
Financing Expenses	<u>658,015</u>	<u>1,761,401</u>
	2,950,609	4,744,199
Contribution to Workers' Profit Participation Fund	140,449	225,824
NET PROFIT BEFORE TAX	2,810,160	4,518,375
Provision for Taxes	<u>326,249</u>	<u>686,773</u>
NET PROFIT AFTER TAX FOR THE YEAR	2,483,911	3,831,602
Basic Earnings Per Share (Par value Tk. 10/-)	<u>0.14</u>	<u>0.21</u>
Number of shares used to compute EPS	<u>17,867,800</u>	<u>17,867,800</u>


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Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Changes in Equity
For the 1st Quarter ended September 30, 2015 (Un-audited)

		Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on June 30, 2015	Tk.	178,678,000	8,162,461	2,802,178	26,588,151	216,230,790
Net Profit for the year transferred from Profit and Loss Account		-	-	-	2,483,911	2,483,911
Balance as on Sep. 30, 2015	Tk.	<u>178,678,000</u>	<u>8,162,461</u>	<u>2,802,178</u>	<u>29,072,062</u>	<u>218,714,701</u>

Statement of Changes in Equity
For the 1st Quarter ended September 30, 2014 (Un-audited)

		Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on June 30, 2014	Tk.	178,678,000	8,162,461	2,802,178	25,415,438	215,058,077
Net Profit for the year transferred from Profit and Loss Account		-	-	-	3,831,602	3,831,602
Balance as on Sep. 30, 2014	Tk.	<u>178,678,000</u>	<u>8,162,461</u>	<u>2,802,178</u>	<u>29,247,040</u>	<u>218,889,679</u>


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ANLIMA YARN DYEING LIMITED
CASH FLOW STATEMENT
For the 1st Quarter ended September 30, 2015 (Un-audited)

	1st July, 2015 to 30th Sep. 2015	1st July, 2014 to 30th Sep. 2014
Cash Flow from Operating Activities:		
Cash Collection from Customers	Tk. 39,004,936	38,683,245
Cash Payment for Cost and Expenses	(36,296,017)	(40,954,016)
Cash Generated from Operations	2,708,918	(2,270,771)
Interest paid	(658,015)	(1,761,401)
Income Tax Paid	(246,780)	(141,263)
Net Cash Generated from Operations	1,804,123	(4,173,435)
Cash Flow from Investing Activities:		
Purchase of Electrical & Office Equipment	-	(95,350)
Net Cash Used in Investing Activities	-	(95,350)
Cash Flow from Financing Activities:		
Short Term Loan Increase	4,955,309	3,680,395
Long Term Loan Decrease	(898,202)	142,169
Payment of Dividend	(142,316)	(47,686)
Net Cash Generated from Financing Activities	3,914,791	3,774,878
Net Increase/(Decrease) in Cash & Cash Equivalent	5,718,914	(493,907)
Cash & Cash Equivalent at the beginning of year	1,478,564	848,967
Cash & Cash Equivalent at the closing of year	Tk. 7,197,478	355,060
Net Operating Cash Flow per Share	Tk. 0.10	(0.23)


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9. PROPERTY, PLANT & EQUIPMENT - TK. 336,916,960

The relevant information in respect of Property, Plant and Equipment and depreciation as required by the laws, rules and the accounting standards is set out below:

(Amount in Taka)

Description	Cost as at June 30, 2015	Addition during the year	Disposal during the year	Cost as at September 30, 2015	Accumulated Depreciation as June 30, 2015	Written Down Value as at June 30,2015	Rate of depreciation	Charged during the year	Accumulated Depreciation as September 30, 2015	Written Down Value as at September 30, 2015
Land and Land Development	20,092,587	-	-	20,092,587	-	20,092,587	-	-	-	20,092,587
Factory Building and Civil Construction	69,205,460	-	-	69,205,460	17,889,794	51,315,666	2.50%	320,723	18,210,517	50,994,943
Plant and Machinery	513,318,895	-	-	513,318,895	246,128,142	267,190,753	6.67%	4,455,406	250,583,548	262,735,347
Electrical Installation	7,094,539	-	-	7,094,539	6,378,327	716,212	20.00%	35,811	6,414,137	680,402
Furniture and Fixture	14,019,744	-	-	14,019,744	12,801,702	1,218,042	20.00%	60,902	12,862,604	1,157,140
Office Equipment	7,077,504	-	-	7,077,504	6,261,997	815,507	20.00%	42,652	6,304,649	772,855
Vehicle	4,578,647	-	-	4,578,647	4,069,505	509,142	20.00%	25,457	4,094,962	483,685
Total	635,387,376	-	-	635,387,376	293,529,466	341,857,910		4,940,951	298,470,416	336,916,960

The depreciation charges during the year has been allocated in the Profit and Loss Account as below:

(Amount in Taka)

Head of Accounts	Factory Building	Plant & Machinery	Electrical Installation	Furniture & Fixture	Equipment	Vehicle	Total
Cost of Sales	320,723	4,455,406	35,811	30,451	21,326	25,457	4,889,174
Administrative	-	-	-	15,225	10,663	-	25,888
Marketing	-	-	-	15,226	10,663	-	25,889
Total	320,723	4,455,406	35,811	60,902	42,652	25,457	4,940,951

10. SECURITY DEPOSITS - TK. 1,144,814

This represents the amount deposited with various service providers in respect of:

	<u>30-09-2015</u>	<u>30-06-2015</u>
Bangladesh Telecommunications Company Ltd (BTCL)	18,500	18,500
Various Mobile Operators	15,000	15,000
Titas Gas Transmission and Distribution Co. Ltd.	459,325	459,325
Rural Electrification Board (REB)	351,989	351,989
Central Depository Bangladesh Ltd.	300,000	300,000
Total	Tk. <u><u>1,144,814</u></u>	<u><u>1,144,814</u></u>

11. INVENTORIES - TK. 38,123.187

This consists of:

Raw Materials (Note: 11 - A)	29,827,008	34,369,839
Finished Goods (Note: 11 - B)	6,108,946	7,286,219
Packing Materials (Note: 11 - C)	416,388	675,350
Raw Materials in Transit	1,770,845	-
Total	Tk. <u><u>38,123,187</u></u>	<u><u>42,331,408</u></u>

Item wise value and quantity of raw materials stock position are given below:

(A) RAW MATERIALS - TK. 29,827,008

	<u>30-09-2015</u>		<u>30-06-2015</u>	
	<u>Quantity(Kg)</u>	<u>Value(Tk.)</u>	<u>Quantity(Kg)</u>	<u>Value(Tk.)</u>
Dyes	19,515	13,862,719	23,151	15,213,368
Chemicals	59,080	7,565,313	64,214	6,267,572
Grey Polyester Yarn	47,033	8,398,976	63,720	12,888,899
Total	<u><u>125,628</u></u>	<u><u>29,827,008</u></u>	<u><u>151,085</u></u>	<u><u>34,369,839</u></u>

(B) FINISHED GOODS - TK. 6,108,946

Yarn dyeing	3,690	499,169	9,093	808,774
Sewing Thread	16,675	5,609,777	20,167	6,477,445
Total	<u><u>20,365</u></u>	<u><u>6,108,946</u></u>	<u><u>29,260</u></u>	<u><u>7,286,219</u></u>

(C) PACKING MATERIALS - TK. 416,388

	<u>30-09-2015</u>		<u>30-06-2015</u>	
	<u>Quantity</u>	<u>Value(Tk.)</u>	<u>Quantity</u>	<u>Value(Tk.)</u>
Poly Bag -ST (Kg)	322	82,745	1,200	308,366
Plastic Cone (Pcs)	45,000	53,991	78,000	92,539
Paper Cone (Pcs)	54,000	75,600	112,500	157,500
Paper Tube (Pcs)	12,050	48,200	6,400	25,600
Poly Bag - YD (Kg)	400	66,933	134	27,088
Cartoon - ST (Pcs)	3,900	75,056	2,850	54,798
Textile Wax (Pcs)	2,268	13,863	1,360	9,459
Total	<u><u>117,940</u></u>	<u><u>416,388</u></u>	<u><u>202,444</u></u>	<u><u>675,350</u></u>

12. ADVANCES, DEPOSITS & RECEIVABLES - TK. 59,822,057

This consists of:

	<u>30-09-2015</u>	<u>30-06-2015</u>
Sundry Receivables	59,058,717	49,213,280
Employee Loans & Advances	763,340	881,091
Total	Tk. <u><u>59,822,057</u></u>	<u><u>50,094,371</u></u>

13. CASH AND CASH EQUIVALENTS - TK. 7,197,478

	<u>30-09-2015</u>	<u>30-06-2015</u>
<i>This consists of:</i>		
(a) Cash in Hand	6,417,497	627,769
(b) Cash at Banks in Current Account :		
Dutch Bangla Bank Ltd. -A/C No. - 101-110-25253	322,610	604,865
ICB Islamic Bank Ltd. - A/C No. 1000600005702	-	-
National Bank Ltd. - A/C No. 0233148219	4,790	4,790
Sonali Bank Ltd. - A/C No. 442633012934	447,756	236,315
United Commercial Bank Ltd. - A/C No. 000111000 97386	4,825	4,825
Total	Tk. <u><u>7,197,478</u></u>	<u><u>1,478,564</u></u>

The bank balances are as per the Bank Statements.

14. ISSUED SHARE CAPITAL - TK. 178,678,000**(a) Authorized Capital :**

20,000,000 Ordinary Shares of Tk. 10/- each	Tk. <u><u>200,000,000</u></u>	<u><u>200,000,000</u></u>
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(b) Issued, Subscribed & Paid-up Capital :

8,438,400 Ordinary Shares of Tk.10/- each fully paid-up in cash by Sponsors	84,384,000	84,384,000
6,838,900 Ordinary Shares of Tk.10/- each fully paid-up in cash by General Public	68,389,000	57,533,020
2,590,500 Ordinary Shares of Tk.10/- each fully paid-up in cash by Institute	25,905,000	36,760,980
Total	Tk. <u><u>178,678,000</u></u>	<u><u>178,678,000</u></u>

(c) Composition of Shareholdings:

Sponsors	8,438,400	8,438,400
General Public	6,838,900	5,753,302
Institute	2,590,500	3,676,098
Total	No. <u><u>17,867,800</u></u>	<u><u>17,867,800</u></u>

15. GENERAL RESERVE - TK. 8,162,461

The amount carried forward from previous year.

Total	Tk. <u><u>8,162,461</u></u>	<u><u>8,162,461</u></u>
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16. DIVIDEND EQUALIZATION RESERVE - TK. 2,802,178

This is arrived at as below:

Balance carried from previous year	2,802,178	2,802,178
Total	Tk. <u><u>2,802,178</u></u>	<u><u>2,802,178</u></u>

17. LONG TERM LOAN - TK.

This is arrived at as below:

Loan from Sonali Bank		
Opening Balance	898,202	3,973,644
Add: Interest Charge during the year	9,910	519,813
Less: Repayment during the year	908,112	3,595,255
Net Loan Balance	Tk. <u><u>-</u></u>	<u><u>898,202</u></u>

18. SHORT TERM LOAN - TK. 185,648,827*This consists of:*

Cash Credit-Hypothecation, Sonali Bank	155,627,370	155,284,377
Dhaka Bank	(1,700)	(1,700)
Associates' Current Account	30,023,157	25,410,841
Total	Tk. <u>185,648,827</u>	<u>180,693,518</u>

* These are secured by first charge on the inventories, second charge on the fixed assets of the company and third charge on Apartments (4444 sft) at Conifer Tower. The interest rate applied to the loan is 15.50% per annum.

19. LIABILITIES FOR EXPENSES - TK. 10,509,368**30-09-2015****30-06-2015***This consists of:***Accrued Expenses:**

Sundry Creditors	3,826,317	4,110,043
Salary & Wages Payable	4,772,917	4,485,400
Office Rent Payable	36,000	36,000

Provisions:

Provision for Utilities	1,829,758	2,147,221
Provision for Audit Fee	44,376	30,000
Total	Tk. <u>10,509,368</u>	<u>10,808,664</u>

20 . LIABILITIES FOR OTHER FINANCE - TK. 28,331,600*This represents as below:*

Provident Fund	292,516	303,726
Provision for Deferred tax (Note -21)	17,664,666	17,759,941
Income Tax Payable (Note - 22)	6,595,161	6,420,417
Dividend Payable	2,376,288	2,518,604
Provision for Workers' Profit Participation Fund	1,291,258	1,150,809
Other Liabilities (vat+hr tax+employee tax)	111,711	122,396
Total	Tk. <u>28,331,600</u>	<u>28,275,893</u>

21. PROVISION FOR DEFERRED TAX- TK. 17,664,666

Amount provided up to 30-06-2014	17,759,941	17,724,476
Deferred tax provision	(95,275)	35,465
Total	<u>17,664,666</u>	<u>17,759,941</u>

22. INCOME TAX PAYABLE- TK. 6,595,161*This represents as below:*

Opening balance	6,420,417	3,601,616
Provision to be made in current year's (Note - 31)	421,524	3,453,878
Tax paid during the year (including Advance Income Tax)	246,780	635,077
Total	Tk. <u>6,595,161</u>	<u>6,420,417</u>

23. REVENUE (TURNOVER) FROM SALES - TK. 48,732,622*This is made-up as follows:*

	1st July, 2015 to 30th September, 2015		1st July, 2014 to 30th September, 2014	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Yarn Dyeing Charges	209,503	29,241,055	233,402	33,216,322
Sale of Sewing Thread	50,343	19,491,567	46,424	19,283,162
Total	<u>259,846</u>	<u>48,732,622</u>	<u>279,826</u>	<u>52,499,484</u>

24. COST OF SALES - TK. 40,297,088

		<u>1st July, 2015 to 30th Sep. 2015</u>	<u>1st July, 2014 to 30th Sep. 2014</u>
<i>This is made-up as follows:</i>			
Raw Materials Consumed	Note - 23	16,373,724	17,121,693
Packing Materials Consumed	Note - 24	1,514,042	1,409,596
Manufacturing Overhead	Note - 25	16,342,876	17,491,206
Depreciation	Note - 09	4,889,174	5,241,218
Manufacturing Cost for the year		39,119,816	41,263,713
Add: Opening Stock of Finished Goods		7,286,219	11,975,276
Cost of Goods available for Sale		46,406,035	53,238,989
Less: Closing Stock of Finished Goods		6,108,947	11,362,351
Total		Tk. 40,297,088	41,876,638

25. RAW MATERIALS CONSUMED - TK. 16,373,724

		<u>1st July, 2015 to 30th Sep. 2015</u>	<u>1st July, 2014 to 30th Sep. 2014</u>
<i>Item wise value and quantity of Raw Materials consumed:</i>			
Dyes		2,390,554	2,290,368
Chemicals		4,614,476	3,971,546
Grey Polyester Yarn		9,368,694	10,859,779
Total		Tk. 16,373,724	17,121,693

(a) Dyes - Tk. 2,390,554

	<u>1st July, 2015 to 30th September, 2015</u>		<u>1st July, 2014 to 30th September, 2014</u>	
	<u>Quantity(Kg)</u>	<u>Value(Tk.)</u>	<u>Quantity(Kg)</u>	<u>Value(Tk.)</u>
Opening Inventory	23,151	15,213,368	28,955	18,956,843
Add: Purchase	888	1,039,905	3,190	2,623,511
Available for use	24,040	16,253,273	32,145	21,580,354
Less: Closing Inventory	19,515	13,862,719	29,087	19,289,986
Consumed	4,525	2,390,554	3,058	2,290,368

(b) Chemicals - Tk. 4,614,476

	<u>1st July, 2015 to 30th September, 2015</u>		<u>1st July, 2014 to 30th September, 2014</u>	
	<u>Quantity(Kg)</u>	<u>Value(Tk.)</u>	<u>Quantity(Kg)</u>	<u>Value(Tk.)</u>
Opening Inventory	64,214	6,267,572	152,726	8,741,935
Add: Purchase	110,073	5,912,217	98,455	3,436,157
Available for use	174,287	12,179,789	251,181	12,178,092
Less: Closing Inventory	59,080	7,565,313	168,369	8,206,546
Consumed	115,207	4,614,476	82,812	3,971,546

(c) Grey Polyester Yarn - Tk. 9,368,694

	<u>1st July, 2015 to 30th September, 2015</u>		<u>1st July, 2014 to 30th September, 2014</u>	
	<u>Quantity(Kg)</u>	<u>Value(Tk.)</u>	<u>Quantity(Kg)</u>	<u>Value(Tk.)</u>
Opening Inventory	69,517	12,888,899	67,593	14,814,916
Add: Purchase	24,366	4,878,771	47,152	10,583,398
Available for use	93,883	17,767,670	114,745	25,398,314
Less: Closing Inventory	47,033	8,398,976	69,058	14,538,535
Consumed	46,850	9,368,694	45,687	10,859,779

26. PACKING MATERIALS CONSUMED - TK. 1,514,042

Opening Inventory		675,350	439,034
Add: Purchase		1,255,079	1,535,537
Available for use		1,930,429	1,974,571
Less: Closing Inventory		416,387	564,975
Consumed		Tk. 1,514,042	1,409,596

27. MANUFACTURING OVERHEAD - TK. 16,342,876

<i>This is made-up as follows:</i>	1st July, 2015 to 30th Sep. 2015	1st July, 2014 to 30th Sep, 2014
Utilities	953,732	2,044,711
Wages & Salaries	8,928,841	8,783,905
Repairs & Maintenance	166,489	393,222
Insurance Premium	111,018	196,731
Factory Office Refreshment	107,602	105,413
Conveyance	8,441	9,410
Factory Telephone & Fax	22,171	18,115
Factory Printing & Stationary	363,795	172,364
Interest on Working Capital Loan	5,680,787	5,767,335
Total	Tk. <u>16,342,876</u>	<u>17,491,206</u>

28. ADMINISTRATIVE EXPENSES - TK. 3,992,684

<i>This is made-up as follows:</i>		
<i>Depreciation</i>	25,888	30,933
Utilities	49,837	35,923
Repairs & Maintenance	26,285	27,339
Fuel Expenses	120,003	119,105
Salaries, Allowances & Benefits	2,496,216	2,111,246
Employer PF Contribution	450,730	428,083
Conveyance & Travelling	13,195	18,150
Office Rent, Rate & Taxes	36,000	36,000
Telephone, Mobile Bill & E-mail	123,401	202,975
Audit Fee	14,376	7,500
Donation & Subscription	109,900	42,000
Stationery & Consumables	98,442	62,151
Office Maintenance	66,383	158,107
Office Refreshment	32,608	27,323
License Renewal Fee	55,010	67,900
Other Factory Overhead	274,410	155,865
Total	Tk. <u>3,992,684</u>	<u>3,530,600</u>

29. MARKETING EXPENSES - TK. 834,226

<i>This is made-up as follows:</i>		
Depreciation	25,889	30,934
Fuel Expenses	176,893	106,930
Delivery Expenses	20,190	114,760
Promotional Expenses	88,900	40,000
Salaries, Allowances & Benefits	485,750	263,322
Conveyance & Travelling	29,745	21,700
Telephone & Mobile bill	6,859	9,000
Total	Tk. <u>834,226</u>	<u>586,646</u>

30. FINANCING EXPENSES - TK. 658,015

<i>This is made-up as follows:</i>		
Bank Charges & Commissions	649,605	532,020
Bank Interest	8,410	1,229,381
Total	Tk. <u>658,015</u>	<u>1,761,401</u>

31. PROVISION FOR TAXES- TK. 118,754

This represents estimated Income Tax Liability for the year 2015-2016 as follows

Income tax	421,524	677,756
Deferred tax	(95,275)	9,017
Total	Tk. <u>326,249</u>	<u>686,773</u>